

## IDAHO FORM 910 INSTRUCTIONS

**Payment Requirements.** If your account filing cycle is monthly, split-monthly (effective through Dec. 31, 2013), semimonthly (effective as of Jan. 1, 2014), quarterly, or annually, you must pay the withheld Idaho income taxes electronically or with a Form 910, Idaho Withholding Payment Voucher. All payments are due on or before the due date as shown in the due date table below.

Please include the Form 910 with your check or money order to ensure your account is properly credited. If you did not withhold income taxes, you must file a "zero" payment.

**Zero Payments.** You can file zero payments in one of the following ways:

1. Through our website at [tax.idaho.gov/efile](http://tax.idaho.gov/efile).
2. By electronic funds transfer (EFT). (See below.)
3. By using a Form 910 and entering a "0" in the "Payment Amount" box. Mail it to: Idaho State Tax Commission, PO Box 76, Boise, ID 83707-0076.

**Payment by Electronic Funds Transfer (EFT).** You can use EFT to make all your payments to the state of Idaho. Whenever the amount due is \$100,000 or greater, the law requires you to use EFT. For more information on how to make payments electronically, go to our website at [tax.idaho.gov/epay](http://tax.idaho.gov/epay). **Don't file a paper Form 910 when paying by EFT.**

**Payment by Credit/Debit Card and E-check.** You can use a credit/debit card or e-check to make payments under \$100,000 to the state of Idaho. You can pay through our website at [tax.idaho.gov/epay](http://tax.idaho.gov/epay). We accept American Express, Discover, MasterCard, and Visa for credit card payments. If you pay with a credit/debit card or e-check, our third-party provider will charge a convenience fee.

**Payment by Check.** Make your check or money order payable to the Idaho State Tax Commission. Payment must be accompanied by a Form 910 postmarked on or before the due date. Mail your Form 910 and payment to: Idaho State Tax Commission, PO Box 76, Boise, ID 83707-0076.

**Change of Mailing Address.** If the address on your form is incorrect, check the "Mailing Address Change" box on Form 910 and provide your new address.

**New Owner.** If you're a new owner of a business, **don't use a form from a previous owner.** Accounts aren't transferable. You can apply for a new account number through [tax.idaho.gov](http://tax.idaho.gov) by clicking on "Apply for a business permit" under the Online Services heading. You can also complete the Idaho Business Registration form available online at [tax.idaho.gov](http://tax.idaho.gov) or by calling us at 334-7660 in the Boise area or toll free at (800) 972-7660.

**Cancel Account.** If you want to cancel your account, check the "Cancel Account" box on your Form 910.

**Signature.** You must sign your Form 910.

**Penalty.** If you don't file your withholding payment on or before the due date, you owe a penalty of 5% (.05) of the tax due for each month that goes by until the payment is made. If you made a payment on time but underpaid the tax, the tax due is subject to a penalty of one-half percent (.05% or .005) of the tax due for each month that goes by until the payment is made. The minimum penalty is \$10. The maximum penalty is 25% (.25) of the tax due.

### 2015 FORM 910 DUE DATE TABLE

MONTHLY	PAYMENT PERIOD		DUE DATE	PAYMENT PERIOD		DUE DATE	PAYMENT PERIOD		DUE DATE
	1/1	- 1/31	2/20	2/1	- 2/28	3/20	3/1	- 3/31	4/20
	4/1	- 4/30	5/20	5/1	- 5/31	6/22	6/1	- 6/30	7/20
	7/1	- 7/31	8/20	8/1	- 8/31	9/21	9/1	- 9/30	10/20
	10/1	- 10/31	11/20	11/1	- 11/30	12/21	12/1	- 12/31	01/20/2016
SEMIMONTHLY (Effective as of Jan. 1, 2014)	PAYMENT PERIOD		DUE DATE	PAYMENT PERIOD		DUE DATE	PAYMENT PERIOD		DUE DATE
	1/1	- 1/15	1/20	1/16	- 1/31	2/5	2/1	- 2/15	2/20
	2/16	- 2/28	3/5	3/1	- 3/15	3/20	3/16	- 3/31	4/6
	4/1	- 4/15	4/20	4/16	- 4/30	5/5	5/1	- 5/15	5/20
	5/16	- 5/31	6/5	6/1	- 6/15	6/22	6/16	- 6/30	7/6
	7/1	- 7/15	7/20	7/16	- 7/31	8/5	8/1	- 8/15	8/20
	8/16	- 8/31	9/8	9/1	- 9/15	9/21	9/16	- 9/30	10/5
	10/1	- 10/15	10/20	10/16	- 10/31	11/5	11/1	- 11/15	11/20
	11/16	- 11/30	12/7	12/1	- 12/15	12/21	12/16	- 12/31	01/05/2016
QUARTERLY	PAYMENT PERIOD		DUE DATE	ANNUAL	PAYMENT PERIOD		DUE DATE		
	1/1	- 3/31	4/30		1/1	- 12/31	02/01/2016		
	4/1	- 6/30	7/31						
	7/1	- 9/30	11/2						
	10/1	- 12/31	02/01/2016						

\*For split-monthly due dates valid through December 31, 2013, go to our website at [tax.idaho.gov](http://tax.idaho.gov).

**PLEASE ROUND ALL AMOUNTS TO THE NEAREST WHOLE DOLLAR**

## IDAHO FORM 910 INSTRUCTIONS - continued

**Interest.** Interest accrues on late payments from the due date until paid. Rates are as follows:

1/1/2015 - 12/31/2015, 4% per year  
1/1/2014 - 12/31/2014, 4% per year  
1/1/2013 - 12/31/2013, 3% per year  
1/1/2012 - 12/31/2012, 4% per year

**Rounding Amounts.** Round the amounts on the Form 910 to the nearest whole dollar. Reduce amounts of less than 50 cents to the whole dollar. Increase amounts of 50 cents or more to the next whole dollar.

**Payment Amount.** In the "Payment Amount" box on the Form 910, enter the amount of Idaho income tax withheld from the wages paid to your employees during the payment period, plus any penalty and interest you may owe. Pay this amount.

**Monthly Filers.** Payment is due on or before the 20th day of the month following the payment period as shown in the due date table. Payments made throughout the year must be reconciled on Form 967, Idaho Annual Withholding Report, at the end of the year.

**Split-monthly Filers. (Effective through Dec. 31, 2013)**  
Split-monthly filers pay the taxes withheld based on a period beginning with the 16th of the month through the 15th of the following month. Payment is due on or before the 20th day of the month following the payment period. Payments made throughout the year must be reconciled on Form 967, Idaho Annual Withholding Report, at the end of the year. This filing cycle will be replaced by a semimonthly filing cycle at the beginning of 2014. \*For split-monthly due dates valid through December 31, 2013, go to our website at [tax.idaho.gov](http://tax.idaho.gov).

**Semimonthly Filers. (Effective as of Jan. 1, 2014)**

Semimonthly filers pay the taxes withheld based on a twice-monthly reporting period. The first period begins on the 1st of the month and ends on the 15th of the month, with payment due by the 20th of the same month. The second period begins on the 16th of the month and ends on the last day of the month, with payment due by the 5th of the following month. Payments made throughout the year must be reconciled on Form 967, Idaho Annual Withholding Report, at the end of the year.

**Quarterly Filers.** Payment is due by the last day of the month following the payment period as shown in the due date table. Payments made throughout the year must be reconciled on Form 967, Idaho Annual Withholding Report, at the end of the year.

**Annual Filers.** Payment is due by the last day of January. Payments must be reconciled on Form 967, Idaho Annual Withholding Report, at the end of the year.

**Farmers.** Farmers who are required to file with the Idaho Department of Labor are required to pay the taxes withheld on a quarterly basis using Form 910, but can choose to pay the taxes withheld on a monthly basis. Farmers not required to file with the Idaho Department of Labor can pay the taxes withheld on a yearly basis using Form 910. They also have the option to pay the taxes withheld on either a monthly or quarterly basis using Form 910. For more information on the Department of Labor's reporting requirement, contact the Department of Labor.

### IDAHO STATE TAX COMMISSION OFFICES

#### Contact Us

In the Boise Area: 334-7660  
Toll Free: (800) 972-7660  
Hearing Impaired (TDD): (800) 377-3529

800 Park Blvd., Plaza IV  
Boise, Idaho 83712

1118 F St.  
Lewiston, Idaho 83501

611 Wilson Ave., Suite 5  
Pocatello, Idaho 83201

1910 Northwest Blvd., Suite 100  
Coeur d'Alene, Idaho 83814

150 Shoup Ave., Suite 16  
Idaho Falls, Idaho 83402

440 Falls Ave.  
Twin Falls, Idaho 83301

